

Part 3 - Libraries & Political Subdivisions

**Questions relating to standards are in bold font**

A Library District is the political subdivision/unit taxed by an individual public library district for library service. If your library district is located in more than one county or is a county contractual, please list information for both counties or library and contractual division.

2010 Census figures are used for all calculations

03-001 County Name of Primary County

Enter the name of the primary county (the county in which the majority of the library district is located).

03-002 Total Assessed Valuation for Library District

Enter the TOTAL assessed valuation upon which the library tax received in the (previous) report year was based (2012). Show this for the TOTAL library district taxed to pay for services - not contract area. Your County Auditor can provide this information. If your library district is located in more than one county, provide information for both counties. If district is in one county or is not a county contractual, 3-009 may be left blank.

03-003 Operating Tax Rate

The library tax rate for local property tax approved one year for collection in the following year. Report the tax rate approved for the report year (generally approved by Department of Local Government Finance (DLGF) the previous year), if available. If your library district is located in more than one county, provide tax rate for both counties. This rate is reported as 4 digits to the right of the decimal point (i.e., .0101). If the library district is located in only one county and is not a county contractual, 03-008 – 03-013 may be left blank.

- 03-004     Source year for data  
List the report year for 03-002 - 03-006 and 03-009 - 03-013 data, for example, data from the 16-line Statement/Fund Report 1782 Notice from the Department of Local Government Finance which reads “Pay 2012” would be listed as 2012.
- 03-005     BIRF/Lease Rental Tax Rate  
Bond and Interest Redemption Fund (BIRF) or Lease Rental Tax Rate approved for collection in the report year (generally approved by DLGF the previous year). Your County Auditor can provide this information. If your library district is located in more than one county, provide tax rate for both counties. This rate is reported as 4 digits to the right of the decimal point (i.e., .0101). If the library district is located in only one county and is not a county contractual, 03-008 - 003-013 may be left blank.
- 03-006     LCPF Tax Rate  
Library Capital Projects Fund Tax Rate approved for collection in the report year (approved the previous year). If your library district is located in more than one county, provide tax rate for both counties. This rate is reported as 4 digits to the right of the decimal point (i.e. -- .0101). LCPF – Library Capital Projects Fund is a fund within the maximum levy for which library districts can levy a tax, to provide for capital projects, approved by the fiscal body which reviews the library’s budget.
- 03-007     Did your library roll the LCPF into the operating tax rate?  
Answer Yes if you rolled the LCPF into the operating rate, No if you did not, NA if your library does not have an LCPF.
- 03-008     County Name of Additional County or County Contractual (Leave blank if the library district does not cross into another county and it is not a county contractual)  
Enter the name of the additional county of the library district or the county of the contractual library district. If the library district is located in only one county and is not a county contractual, 03-008 – 03-013 may be left blank.

03-009 Total Assessed Valuation for Library District

Enter the TOTAL assessed valuation upon which the library tax received in the (previous) report year was based (2012). Show this for the TOTAL library district taxed to pay for services - not contract area. Your County Auditor can provide this information. If your library district is located in more than one county, provide information for both counties. If district is in one county or is not a county contractual, 3-009 may be left blank.

03-010 Operating Tax Rate

The library tax rate for local property tax approved one year for collection in the following year. Report the tax rate approved for the report year (generally approved by Department of Local Government Finance (DLGF) the previous year), if available. If your library district is located in more than one county, provide tax rate for both counties. This rate is reported as 4 digits to the right of the decimal point (i.e., .0101). If the library district is located in only one county and is not a county contractual, 03-008 – 03-013 may be left blank.

03-011 Source year for data

List the report year for 03-002 - 03-006 and 03-009 - 03-013 data, for example, data from the 16-line Statement/Fund Report 1782 Notice from the Department of Local Government Finance which reads “Pay 2012” would be listed as 2012.

03-012 BIRF/Lease Rental Tax Rate

Bond and Interest Redemption Fund (BIRF) or Lease Rental Tax Rate approved for collection in the report year (generally approved by DLGF the previous year). Your County Auditor can provide this information. If your library district is located in more than one county, provide tax rate for both counties. This rate is reported as 4 digits to the right of the decimal point (i.e., .0101). If the library district is located in only one county and is not a county contractual, 03-008 - 03-013 may be left blank.

03-013 LCPF Tax Rate

Library Capital Projects Fund Tax Rate approved for collection in the report year (approved the previous year). If your library district is located in more than one county, provide tax rate for both counties. This rate is reported as 4 digits to the right of the decimal point (i.e. -- .0101). LCPF – Library Capital Projects Fund is a fund within the maximum levy for which library districts can levy a tax, to provide for capital projects, approved by the fiscal body which reviews the library's budget.

03-014 Total district population without contract

The number of people in the political subdivisions/units in your library district who are taxed for library service. Types 1, 2, 3, 4, 9, 11 and 12 are taxed (served) populations and are added together for the library district population. The Library Development Office determines the population based on the most current decennial census ( the 2010 census has been used) The population is changed between censuses only upon merger with additional political subdivision(s)/unit(s), expansion into unserved units of government or a town/city annexation if the library district's boundaries are the city/town boundaries. This total is automatically computed.

03-015 Total district population with contracts

The number of people in the political subdivisions/units which contract for library service by your library district. The population does not count in the library district population, since they are served by contracts, which may be renewed or cancelled on an annual basis. 2010 census figures will be used. This total is automatically computed

Definitions for questions 03-017 and 03-019.

1. Town/City. Library tax boundaries are the same as town or city boundaries.
2. County-Partial. A county library tax district which covers part of the county in which it is located; the remainder of the county is served by another library district.
3. County-Total. A county library district which includes the entire county in which it is located.

4. Township Merged. Library tax district includes a former town/city district and one or more townships which have merged into a single town-township library district.
5. Township, Partial, Served by Contract. Part of a township is served by a contract with a nearby library district. Township funds to pay contracts may come from the township general fund or other unspecified revenues. Please explain what part of the township is served. Be specific.
6. Township Served by Contract. An entire township is served by a contractual agreement with a nearby library district. The source of funds is unspecified.
7. Township Taxed to Pay Contract. Township levies a specific tax rate upon township property to pay for service received under contract from a nearby library district.
8. Township, Partial, Taxed to Pay Contract. Same as Type 5 above, with the exception that revenues are raised by the township through a direct library tax. Please explain what part of the township is served. Be specific.
9. Township Validated. Same as Type 4 above, with the exception that the township has been taxed and served traditionally throughout the history of the library but no formal merger was adopted or recorded prior to conversion to the Public Library Law of 1947 as a town-township library district.
10. Town Served by Contract. Town served through contractual agreement by a nearby library
11. Endowed. Library was established through and received operating funds from a bequest or endowment; all endowed libraries except the Tyson Library Association Inc., Versailles, also receive some tax revenues.
12. County Contractual. A library tax district formed under Public Library Law IC 36-12-6 that provides library service in conjunction with a previously existing library district.

03-016 Political Subdivision Name (Repeating group in Bibliostat Collect. Add one group for each political subdivision.) See Table 1, <http://www.in.gov/library/4558.htm>  
Enter the name of the town/city, township, or county served.

- 03-017    Type of Political Unit (Taxed Units 1, 2, 3, 4, 9, 11, 12 Only)(See Instructions2012 for definitions of units)  
Report the type of library service area (area taxed by your library to provide library service).
- 03-018    Population 2010 Census (Taxed & Served)  
Report the number of people in each political subdivision in your library district.
- 03-019    Type of Political Unit (Contracting Units 5, 6, 7, 8, 10 Only) )(See Instructions2012 for definitions of units)  
Report the type of library service area (area contracting for library service).
- 03-020    Population 2010 Census (Served by Contract)  
Report the number of people in each political subdivision contracting for library.